

Local Sales & Use Tax Rates & Changes

LOCAL SALES/USE TAX CHANGES

(Effective July 1, 2007)

YAKIMA COUNTY

Local sales and use tax within the City of Selah will increase three-tenths of one percent (.003). The tax will be used for transportation purposes.

Motor Vehicle Sales, Leases and Rentals

The sale, lease, or rental of a motor vehicle, licensed for on-road use, is subject to a tax of three-tenths of one percent (.003) of the selling price.

This tax is in addition to the state and local sales tax. The additional tax is not due when the rental car tax applies.

RETAIL SALES TAX COLLECTION IS CHANGING IN 2008

With passage of Substitute Senate Bill 5089 ("Streamlined Sales Tax"), Washington will change from an origin-based system for sourcing local retail sales tax to a destination-based system.

What does the change mean?

Under current law, the sales tax rate is based on the location from which goods are shipped or delivered to the buyer in Washington – usually the business location. Under the new destination sourcing rules, the local sales tax rate is based on the location in Washington where the customer receives the merchandise.

Effective date: July 1, 2008

Until the July 1, 2008 effective date, nothing changes about the way you collect, report, and remit retail sales tax. Information and assistance will be provided to help affected businesses prepare for changing to destination-based sales tax sourcing.

For more information, visit our web site at <http://dor.wa.gov> or call the Telephone Information Center at 1-800-647-7706.

NOTICE TO SELLERS OF PREPARED FOODS

Under new guidelines adopted by the Department of Revenue, retailers of prepared foods who make utensils generally available to customers must collect retail sales tax on the sale of prepared foods and otherwise exempt food and food ingredients if the retailer's total sales of prepared foods exceed seventy-five percent (75%) of its total food and food ingredient sales.

Retailers must use a specific formula to calculate total sales of prepared foods. Additional information and examples will be available in the forthcoming publication of revised WAC 458-20-244 (effective in June 2007) and also on our web site, and by calling our Telephone Information Center at 1-800-647-7706.

The new guidelines take the place of previously published guidance in this area. The new guidelines are based on the definition of "prepared foods" established by the Streamlined Sales and Use Tax Agreement Compliance Review and Interpretations Committee.

Retailers should comply with the new guidelines as soon as possible, and must comply no later than January 1, 2008. More information on the food change will be available on our web site at <http://dor.wa.gov> and by calling our Telephone Information Center at 1-800-647-7706.

Summer is calling

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A 2.5% processing fee will apply.

 Department of
Revenue
Washington State

Local Sales and Use Tax Rates**Tax Rates Effective July 1, 2007**(Tax rates are updated quarterly. Please go to our web site at <http://dor.wa.gov> for current rates)

Note: For footnote information, please see the bottom of page 4.

LOCATION		SALES/USE TAX					LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)	County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
ADAMS							FRANKLIN (cont.)						
Unincorp. Areas	0100	.011	.065		.076		Unincorp. P.T.B.A.*	1111	.018	.065		.083	
Hatton	0101	.011	.065		.076		Connell	1101	.012	.065		.077	
Lind	0102	.011	.065		.076		Kahlotus	1102	.012	.065		.077	
Othello	0103	.011	.065		.076		Mesa	1103	.012	.065		.077	
Ritzville	0104	.011	.065		.076		Pasco	1104	.018	.065		.083	
Washtucna	0105	.011	.065		.076		GARFIELD						
ASOTIN							Unincorp. Areas	1200	.010	.065		.075	
Unincorp. Areas	0200	.007	.065		.072		Pomeroy	1201	.010	.065		.075	
Asotin (City)	0201	.007	.065		.072		GRANT						
Clarkston	0202	.007	.065		.072		Unincorp. Areas	1300	.014	.065		.079	
BENTON							Coulee City	1301	.014	.065		.079	
Unincorp. Areas	0300	.012	.065		.077		Electric City	1302	.014	.065		.079	
Unincorp. P.T.B.A.*	0333	.018	.065		.083		Ephrata	1303	.014	.065		.079	
Benton City	0301	.018	.065		.083		George	1304	.014	.065		.079	
Kennewick	0302	.018	.065		.083		Grand Coulee	1305	.014	.065		.079	
Prosser	0303	.018	.065		.083		Hartline	1306	.014	.065		.079	
Richland	0304	.018	.065		.083		Krupp	1307	.014	.065		.079	
West Richland	0305	.018	.065		.083		Mattawa	1308	.014	.065		.079	
CHELAN							Moses Lake	1309	.014	.065		.079	
Unincorp. Areas	0400	.015	.065		.080		Quincy	1310	.014	.065		.079	
Cashmere	0401	.015	.065		.080		Royal City	1311	.014	.065		.079	
Chelan (City)	0402	.015	.065		.080		Soap Lake	1312	.014	.065		.079	
Entiat	0403	.015	.065		.080		Warden	1313	.014	.065		.079	
Leavenworth	0404	.015	.065		.080		Wilson Creek	1315	.014	.065		.079	
Wenatchee	0405	.015	.065		.080		GRAYS HARBOR						
CLALLAM							Unincorp. Areas	1400	.018	.065		.083	
Unincorp. Areas	0500	.019	.065		.084		Aberdeen	1401	.018	.065		.083	
Forks	0501	.019	.065		.084		Cosmopolis	1402	.018	.065		.083	
Port Angeles	0502	.019	.065		.084		Elma	1403	.018	.065		.083	
Sequim	0503	.019	.065		.084		Hoquiam	1404	.018	.065		.083	
CLARK							McCleary	1405	.018	.065		.083	
Unincorp. Areas	0600	.012	.065		.077		Montesano	1406	.018	.065		.083	
Unincorp. P.T.B.A.*	0666	.017	.065		.082		Oakville	1407	.018	.065		.083	
Battle Ground	0601	.017	.065		.082		Ocean Shores	1409	.018	.065		.083	
Camas	0602	.017	.065		.082		Westport	1408	.018	.065		.083	
La Center	0603	.017	.065		.082		ISLAND						
Ridgefield	0604	.017	.065		.082		Unincorp. Areas	1500	.018	.065		.083	
Vancouver	0605	.017	.065		.082		Coupeville	1501	.018	.065		.083	
Washougal	0606	.017	.065		.082		Langley	1502	.018	.065		.083	
Yacolt	0607	.017	.065		.082		Oak Harbor	1503	.018	.065		.083	
COLUMBIA							JEFFERSON						
Unincorp. Areas	0700	.014	.065		.079		Unincorp. Areas	1600	.019	.065		.084	
Dayton	0701	.014	.065		.079		Port Townsend	1601	.019	.065		.084	
Starbuck	0702	.014	.065		.079		KING						
COWLITZ							Unincorp. Areas**	1700	.020	.065	.004	.089	.005
Unincorp. Areas	0800	.011	.065		.076		Algonia	1701	.020	.065	.004	.089	.005
Castle Rock	0801	.011	.065		.076		Auburn/King	1702	.020	.065	.004	.089	.005
Kalama	0802	.011	.065		.076		Beaux Arts Village	1703	.020	.065	.004	.089	.005
Kelso	0803	.012	.065		.077		Bellevue	1704	.020	.065	.004	.089	.005
Longview	0804	.012	.065		.077		Black Diamond	1705	.020	.065		.085	.005
Woodland	0805	.011	.065		.076		Bothell/King	1706	.020	.065	.004	.089	.005
DOUGLAS							Burien	1734	.020	.065	.004	.089	.005
Unincorp. Areas	0900	.011	.065		.076		Carnation	1707	.020	.065		.085	.005
Unincorp. P.T.B.A.*	0909	.015	.065		.080		Clyde Hill	1708	.020	.065	.004	.089	.005
Bridgeport	0901	.011	.065		.076		Covington	1712	.020	.065		.085	.005
E. Wenatchee	0902	.015	.065		.080		Des Moines	1709	.020	.065	.004	.089	.005
Mansfield	0903	.011	.065		.076		Duvall	1710	.020	.065		.085	.005
Rock Island	0904	.015	.065		.080		Enumclaw	1711	.020	.065		.085	.005
Waterville	0905	.015	.065		.080		Federal Way	1732	.020	.065	.004	.089	.005
FERRY							Hunts Point	1713	.020	.065	.004	.089	.005
Unincorp. Areas	1000	.011	.065		.076		Issaquah*	1714	.020	.065	.004	.089	.005
Republic	1001	.011	.065		.076		Kenmore	1738	.020	.065	.004	.089	.005
FRANKLIN							Kent	1715	.020	.065	.004	.089	.005
Unincorp. Areas	1100	.012	.065		.077		Kirkland	1716	.020	.065	.004	.089	.005

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
KING (cont.)						
Lake Forest Park.....	1717	.020	.065	.004	.089	.005
Maple Valley.....	1720	.020	.065		.085	.005
Medina.....	1718	.020	.065	.004	.089	.005
Mercer Island.....	1719	.020	.065	.004	.089	.005
Milton/King.....	1731	.020	.065	.004	.089	.005
Newcastle.....	1736	.020	.065	.004	.089	.005
Normandy Park.....	1721	.020	.065	.004	.089	.005
North Bend.....	1722	.020	.065		.085	.005
Pacific/King.....	1723	.020	.065	.004	.089	.005
Redmond**.....	1724	.020	.065	.004	.089	.005
Renton**.....	1725	.020	.065	.004	.089	.005
Sammamish**.....	1739	.020	.065	.004	.089	.005
Sea-Tac.....	1733	.020	.065	.004	.089	.005
Seattle.....	1726	.020	.065	.004	.089	.005
Shoreline.....	1737	.020	.065	.004	.089	.005
Skykomish.....	1727	.020	.065		.085	.005
Snoqualmie.....	1728	.020	.065		.085	.005
Tukwila.....	1729	.020	.065	.004	.089	.005
Woodinville.....	1735	.020	.065	.004	.089	.005
Yarrow Point.....	1730	.020	.065	.004	.089	.005
KITSAP						
Unincorp. Areas.....	1800	.021	.065		.086	
Bainbridge Island.....	1804	.021	.065		.086	
Bremerton.....	1801	.021	.065		.086	
Port Orchard.....	1802	.021	.065		.086	
Poulsbo.....	1803	.021	.065		.086	
KITTITAS						
Unincorp. Areas.....	1900	.012	.065		.077	
Cle Elum.....	1901	.012	.065		.077	
Ellensburg.....	1902	.012	.065		.077	
Kittitas (City).....	1903	.012	.065		.077	
Roslyn.....	1904	.012	.065		.077	
South Cle Elum.....	1905	.012	.065		.077	
Klickitat						
Unincorp. Areas.....	2000	.005	.065		.070	
Bingen.....	2001	.010	.065		.075	
Goldendale.....	2002	.010	.065		.075	
White Salmon.....	2003	.010	.065		.075	
LEWIS						
Unincorp. Areas.....	2100	.012	.065		.077	
Centralia.....	2101	.014	.065		.079	
Chehalis.....	2102	.014	.065		.079	
Morton.....	2103	.012	.065		.077	
Mossyrock.....	2104	.012	.065		.077	
Napavine.....	2105	.012	.065		.077	
Pe Ell.....	2106	.012	.065		.077	
Toledo.....	2107	.012	.065		.077	
Vader.....	2108	.012	.065		.077	
Winlock.....	2109	.012	.065		.077	
LINCOLN						
Unincorp. Areas.....	2200	.012	.065		.077	
Almira.....	2201	.012	.065		.077	
Creston.....	2202	.012	.065		.077	
Davenport.....	2203	.012	.065		.077	
Harrington.....	2204	.012	.065		.077	
Odessa.....	2205	.012	.065		.077	
Reardan.....	2206	.012	.065		.077	
Sprague.....	2207	.012	.065		.077	
Wilbur.....	2208	.012	.065		.077	
MASON						
Unincorp. Areas.....	2300	.018	.065		.083	
Shelton.....	2301	.018	.065		.083	
OKANOGAN						
Unincorp. Areas.....	2400	.012	.065		.077	
Brewster.....	2401	.012	.065		.077	
Conconully.....	2402	.012	.065		.077	
Coulee Dam.....	2403	.012	.065		.077	
Elmer City.....	2404	.012	.065		.077	
Nespelem.....	2405	.012	.065		.077	
Okanogan (City).....	2406	.012	.065		.077	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
OKANOGAN (cont.)						
Omak.....	2407	.012	.065		.077	
Oroville.....	2408	.012	.065		.077	
Pateros.....	2409	.012	.065		.077	
Riverside.....	2410	.012	.065		.077	
Tonasket.....	2411	.012	.065		.077	
Twisp.....	2412	.012	.065		.077	
Winthrop.....	2413	.012	.065		.077	
PACIFIC						
Unincorp. Areas.....	2500	.013	.065		.078	
Ilwaco.....	2501	.013	.065		.078	
Long Beach.....	2502	.013	.065		.078	
Raymond.....	2503	.013	.065		.078	
South Bend.....	2504	.013	.065		.078	
PEND OREILLE						
Unincorp. Areas.....	2600	.011	.065		.076	
Cusick.....	2601	.011	.065		.076	
Ione.....	2602	.011	.065		.076	
Metaline.....	2603	.011	.065		.076	
Metaline Falls.....	2604	.011	.065		.076	
Newport.....	2605	.011	.065		.076	
PIERCE						
Unincorp. Areas**.....	2700	.013	.065	.004	.082	
Unincorp. P.T.B.A.* **.....	2727	.019	.065	.004	.088	
Unincorp. PTBA HBZ *±.....	2787	.019	.065		.084	
Auburn/Pierce.....	2724	.019	.065	.004	.088	
Bonney Lake.....	2701	.019	.065	.004	.088	
Buckley.....	2702	.019	.065		.084	
Carbonado.....	2703	.013	.065		.078	
DuPont.....	2704	.019	.065	.004	.088	
Eatonville.....	2705	.013	.065		.078	
Edgewood.....	2720	.019	.065	.004	.088	
Fife.....	2706	.019	.065	.004	.088	
Fircrest.....	2707	.019	.065	.004	.088	
Gig Harbor.....	2708	.019	.065		.084	
Gig Harbor HBZ ±.....	2788	.019	.065		.084	
Lakewood.....	2721	.019	.065	.004	.088	
Milton/Pierce.....	2709	.019	.065	.004	.088	
Orting.....	2710	.019	.065	.004	.088	
Pacific/Pierce.....	2723	.019	.065	.004	.088	
Puyallup.....	2711	.019	.065	.004	.088	
Roy.....	2712	.013	.065		.078	
Ruston.....	2713	.019	.065	.004	.088	
South Prairie.....	2714	.013	.065		.078	
Steilacoom.....	2715	.019	.065	.004	.088	
Sumner.....	2716	.019	.065	.004	.088	
Tacoma.....	2717	.019	.065	.004	.088	
University Place.....	2719	.019	.065	.004	.088	
Wilkeson.....	2718	.013	.065		.078	
SAN JUAN						
Unincorp. Areas.....	2800	.012	.065		.077	
Friday Harbor.....	2801	.012	.065		.077	
SKAGIT						
Unincorp. Areas.....	2900	.013	.065		.078	
Unincorp. P.T.B.A.*.....	2929	.015	.065		.080	
Anacortes.....	2901	.015	.065		.080	
Burlington.....	2902	.015	.065		.080	
Concrete.....	2903	.015	.065		.080	
Hamilton.....	2904	.015	.065		.080	
La Conner.....	2905	.015	.065		.080	
Lyman.....	2906	.015	.065		.080	
Mount Vernon.....	2907	.015	.065		.080	
Sedro Woolley.....	2908	.015	.065		.080	
SKAMANIA						
Unincorp. Areas.....	3000	.005	.065		.070	
North Bonneville.....	3001	.010	.065		.075	
Stevenson.....	3002	.005	.065		.070	
SNOHOMISH						
Unincorp. Areas**.....	3100	.011	.065	.004	.080	
Unincorp. P.T.B.A.* **.....	3131	.020	.065	.004	.089	
Arlington.....	3101	.020	.065		.085	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
SNOHOMISH (cont.)						
Bothell/Snohomish	3120	.020	.065	.004	.089	
Brier	3102	.020	.065	.004	.089	
Darrington	3103	.020	.065		.085	
Edmonds	3104	.020	.065	.004	.089	
Everett	3105	.017	.065	.004	.086	
Gold Bar	3106	.020	.065		.085	
Granite Falls	3107	.020	.065		.085	
Index	3108	.020	.065		.085	
Lake Stevens	3109	.020	.065		.085	
Lynnwood	3110	.020	.065	.004	.089	
Marysville	3111	.020	.065		.085	
Mill Creek	3119	.020	.065	.004	.089	
Monroe	3112	.020	.065		.085	
Mountlake Terrace	3113	.020	.065	.004	.089	
Mukilteo	3114	.020	.065	.004	.089	
Snohomish (City)	3115	.020	.065		.085	
Stanwood	3116	.020	.065		.085	
Sultan	3117	.020	.065		.085	
Woodway	3118	.020	.065	.004	.089	
SPOKANE						
Unincorp. Areas	3200	.015	.065		.080	
Unincorp. P.T.B.A.*	3232	.021	.065		.086	
Airway Heights	3201	.021	.065		.086	
Cheney	3202	.021	.065		.086	
Deer Park	3203	.015	.065		.080	
Fairfield	3204	.015	.065		.080	
Latah	3205	.015	.065		.080	
Liberty Lake	3212	.021	.065		.086	
Medical Lake	3206	.021	.065		.086	
Millwood	3207	.021	.065		.086	
Rockford	3208	.015	.065		.080	
Spangle	3209	.015	.065		.080	
Spokane (City)	3210	.021	.065		.086	
Spokane Valley	3213	.021	.065		.086	
Waverly	3211	.015	.065		.080	
STEVENS						
Unincorp. Areas	3300	.011	.065		.076	
Chewelah	3301	.011	.065		.076	
Colville	3302	.011	.065		.076	
Kettle Falls	3303	.011	.065		.076	
Marcus	3304	.011	.065		.076	
Northport	3305	.011	.065		.076	
Springdale	3306	.011	.065		.076	
THURSTON						
Unincorp. Areas	3400	.013	.065		.078	
Unincorp. P.T.B.A.*	3434	.019	.065		.084	
Bucoda	3401	.013	.065		.078	
Lacey	3402	.019	.065		.084	
Olympia	3403	.019	.065		.084	
Rainier	3404	.013	.065		.078	
Tenino	3405	.013	.065		.078	
Tumwater	3406	.019	.065		.084	
Yelm	3407	.019	.065		.084	
WAHIAKUM						
Unincorp. Areas	3500	.010	.065		.075	
Cathlamet	3501	.010	.065		.075	
WALLA WALLA						
Unincorp. Areas	3600	.015	.065		.080	
Unincorp. P.T.B.A.*	3636	.018	.065		.083	
College Place	3601	.018	.065		.083	
Prescott	3602	.015	.065		.080	
Waitsburg	3603	.015	.065		.080	
Walla Walla (City)	3604	.018	.065		.083	
WHATCOM						
Unincorp. Areas	3700	.013	.065		.078	
Unincorp. P.T.B.A.*	3737	.019	.065		.084	
Bellingham	3701	.019	.065		.084	
Bellingham RDA ±±	3781	.019	.065		.084	
Blaine	3702	.019	.065		.084	
Everson	3703	.019	.065		.084	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
WHATCOM (cont.)						
Ferndale	3704	.019	.065		.084	
Lynden	3705	.019	.065		.084	
Nooksack	3706	.019	.065		.084	
Sumas	3707	.019	.065		.084	
WHITMAN						
Unincorp. Areas	3800	.013	.065		.078	
Albion	3801	.013	.065		.078	
Colfax	3802	.013	.065		.078	
Colton	3803	.013	.065		.078	
Endicott	3804	.013	.065		.078	
Farmington	3805	.013	.065		.078	
Garfield	3806	.013	.065		.078	
La Crosse	3807	.013	.065		.078	
Lamont	3808	.013	.065		.078	
Malden	3809	.013	.065		.078	
Oakesdale	3810	.013	.065		.078	
Palouse	3811	.013	.065		.078	
Pullman	3812	.013	.065		.078	
Rosalia	3813	.013	.065		.078	
St. John	3814	.013	.065		.078	
Tekoa	3815	.013	.065		.078	
Uniontown	3816	.013	.065		.078	
YAKIMA (Eff. 7/1/07)						
Unincorp. Areas	3900	.014	.065		.079	
Grandview	3901	.014	.065		.079	
Granger	3902	.014	.065		.079	
Harrah	3903	.014	.065		.079	
Mabton	3904	.014	.065		.079	
Moxee City	3905	.014	.065		.079	
Naches	3906	.014	.065		.079	
Selah	3907	.017	.065		.082	
Sunnyside	3908	.014	.065		.079	
Tieton	3909	.014	.065		.079	
Toppenish	3910	.014	.065		.079	
Union Gap	3911	.014	.065		.079	
Wapato	3912	.014	.065		.079	
Yakima (City)	3913	.017	.065		.082	
Zillah	3914	.014	.065		.079	

FOOTNOTES:

- (1) Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. ** Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined sales tax if not applicable. *If you have rate questions, go to our website at <http://dor.wa.gov>, or call 1-800-647-7706.*
- (2) King County Food & Beverage is in addition to the combined sales tax rate for restaurants, taverns and bars. (See WAC 458-20-12401).

± Hospital Benefit Zone

±± Revenue Development Area

Unincorporated Areas are locations outside incorporated city limits.

* P.T.B.A. - Public Transportation Benefit Area.

** Partially included within the RTA district. Additional .004 may not be due based on location.

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.

